

UNITED STATES DISTRICT COURT  
FOR THE  
DISTRICT OF VERMONT

Michael Lawrence Goodnough,

Plaintiff,

v.

United States Internal Revenue Service,

Defendant.

Civil Action No. 2:23-cv-490-kjd

**ORDER**

Plaintiff Michael Lawrence Goodnough brings this action against the United States Internal Revenue Service (“United States” or “IRS”) requesting two Economic Impact Payments (“EIPs”). Plaintiff asserts that he did not receive two EIPs to which he was entitled—one for \$600 and the other for \$1400.

On February 6, 2024, the United States filed a Motion to Dismiss Plaintiff’s Complaint. (Doc. 8.) Subsequently, the United States filed a Motion to Stay consideration of the portion of Plaintiff’s suit that seeks the \$1,400 EIP. (Doc 17.) After the United States filed its Motion to Dismiss, Plaintiff filed a Form 14039 initiating a process for the IRS to determine whether Plaintiff was a victim of identity theft regarding the \$1,400 EIP. (*Id.* at 5.) The United States also requested a stay to permit the IRS to consider Plaintiff’s pending identity theft claim and, if the agency resolved the claim in Plaintiff’s favor, issue Plaintiff a new EIP.

On August 28, 2024, the Court dismissed without prejudice Plaintiff’s \$600 claim for lack of subject matter jurisdiction. (Doc 18.) The Court also granted the United States’ Motion to Stay (Doc. 17) consideration of the portion of Plaintiff’s Complaint that seeks the \$1400 EIP

pending the agency's resolution of Plaintiff's related identity theft claim. The Court ordered that the United States file a status report on or before September 16, 2024.

On September 16, 2024, the United States filed its Status Report advising that the IRS issued a refund check on July 26, 2024, in the amount of \$1,630.28 to Plaintiff's address of record at the Tallahatchie County Correctional Facility.<sup>1</sup> (Doc. 19 at 1.) Given previous issues delivering mail to the Tallahatchie County Correctional Facility (*see* Doc. 11), the United States followed up with a letter to Mr. Goodnough asking whether he had received the \$1,630.28 check. (Doc. 19 at 1.) According to the tracking information, that letter was delivered by FedEx on September 9, 2024. *Id.* at 2.

The United States has not yet received a response from Mr. Goodnough confirming receipt of the check from the IRS. *Id.* Mr. Goodnough's confirmed receipt of the \$1,630.28 check will effectively resolve the remaining issue in this case. Therefore, the Court will extend the stay in this matter to permit Mr. Goodnough time to confirm with the government that he has received the check. The United States shall file a Status Report within 60 days advising whether Mr. Goodnough has confirmed receipt of the check. At that time, the Court will also address the lifting of the stay and the government's request to renew its Motion to Dismiss. (*See* Doc. 19 at 2.)

The Court's Order staying consideration of Plaintiff's \$1,400 EIP will remain in effect until November 15, 2024. The United States shall file a Status Report on or before November 15, 2024.

Dated at Burlington, in the District of Vermont, this September 17, 2024.

/s/ Kevin J. Doyle  
United States Magistrate Judge

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<sup>1</sup> The IRS's Status Report does not specify why the refund is in the amount of \$1,630.28 rather than \$1,400.